IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

WP(C).No. 6875 of 2007(R)

PETITIONER:

M/S.INTEGRATED RUBIAN FOODS PRODUCT LIMITED, CHANDIROOR, AROOR, ALAPPUZHA DISTRICT, REPRESENTED BY ITS DIRECTOR, MR.K.A.KUNJUMOIDEEN.

BY ADV. SRI.ALIAS M.CHERIAN.

RESPONDENTS:
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1. **THE SALE TAX OFFICER, KUTHIYATHODU, ALAPPUZHA DISTRICT.**
2. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAX OFFICE, KOLLAM.**
3. **DEPUTY TAHSILDAR (RR), TALUK OFFICE, CHERTHALA, ALAPPUZHA DISTRICT.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.6875/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE NOTICE NO. B1-40/04/ST DTD. 21/01/07.

EXT.P.2: COPY OF THE LETTER DTD. 22/02/2007.

EXT.P.3.: COPY OF THE NOTICE DTD. 13/10/2003.

EXT.P.4: COPY OF THE NOTICE DTD. NIL UNDER SECTION 17 (4) OF THE KGST ACT.

EXT.P.5: COPY OF THE ASSESSMENT ORDER DTD. 06/01/2004.

EXT.P.6: COPY OF THE APPEAL MEMORANDUM DTD. 26/02/07.

EXT.P.7: COPY OF THE STAY PETITION DTD. 26/02/2007.

EXT.P.8: COPY OF THE DELAY CONDONATION PETITION DTD. 26/02/2007.

EXT.P.9: COPY OF THE PERMISSION PETITION DTD. 26/02/2007.

EXT.P.10: COPY OF THE INTERIM ORDER DTD. 01/03/2007 W.P.C. NO. 6875/2007.

EXT.P.11: COPY OF THE ORDER NO. 78/2007 DTD. 08/03/2007.

EXT.P.12: COPY OF THE FORUM NO. 21C SUBMITTED BEFORE THE R.1.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 6875 OF 2007-R

JUDGMENT

The petitioner has approached this Court, challenging inter alia, Ext.P1 revenue recovery notice. The learned counsel for the petitioner now submitted that the petitioner is ready to pay the entire amount claimed in Ext.P1 without prejudice to its contentions in Ext.P6 appeal. Upon payment, the petitioner prays, the attachment may be lifted, so that it can sell the property and realise the amount.

2. I heard the learned Government Pleader for the respondents also. On payment of the amount demanded under Ext.P1, the attachment of the property covered by Ext.P1 made for recovering the amount claimed therein, shall be lifted. If Ext.P6 appeal is allowed and subject to the said order becoming final, the petitioner is entitled to get the amount deposited, provided no other liability is due from it to the Government.

The Writ Petition is disposed of as above. Needless to say, the 2nd respondent shall endeavour to dispose of Ext.P6 appeal as expeditiously as

possible, at any rate, within three months from the date of production of a copy of this judgment.

21st March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/